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After speaking to the author of the 2 TAMs and the reviewer of the 2008 PLR, I have the following comments:

In case people do not think that we should rely on 6110 to discount arguments that rely on TAMs and PLRs,

The TAMs predate Rev. Rul. 2005-40, the analysis and the result might be different today.

The 2008 PLR has very distinguishable facts. If we were to write the 2008 PLR today we would probably cite the 2009 reinsurance rev rul 2009-26 rather than the off point 1980 ruling.